COURT NO.2

IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

Writ Petition No. 411 (M/B) of 2005

Pride Foramer S.A.S. C/o S.P. Puri & Co.,
4/18, Asaf Ali Road, New Delhi

... **Petitioner**

Vs

1. Asstt. Commissioner of Income Tax, Circle-I, Dehradun

2. Commissioner of Income Tax, Dehradun

... **Respondents**

Dated: May 06, 2006

Hon'ble P.C. Verma, J.
Hon'ble B.C. Kandpal, J.

By means of this writ petition, the petitioner has prayed for writ of certiorari quashing the impugned illegal notices and orders issued by Respondent No.1 (Annexure Nos. 1 and 2 to the writ petition).

2. A counter affidavit has been filed on behalf of the Respondents in which a plea has been taken that the order impugned is appellable.

3. In the light of the submission made by learned counsel for respondents in the counter affidavit, we have examined the facts stated in the writ petition. A perusal of the writ petition indicates that the factual question is involved in this writ petition which cannot be gone into the proceedings under Article 226 of Constitution of India. Therefore, the petitioner is relegated to avail the remedy of appeal.

4. The petition is dismissed accordingly. Interim order, passed by this Court is hereby vacated. However, it is provided that in case that the petitioner avails the remedy of appeal, the appeal shall be decided within a period of three months from the date of production of certified copy of this order.

(B.C. Kandpal, J.) **(P.C. Verma, J.)**

Rajeev Dang